



**OFFICE OF THE COMMISSIONER
CENTRAL EXCISE & SERVICE TAX COMMISSIONERATE
CHANDIGARH –I**

PLOT No. 19, SECTOR 17-C, CHANDIGARH

दूरभाष सं. Telephone No. (0172) 2721103

फैक्स सं. Fax No. (0172) 2705924

व्यापार सूचना सं. 04/2012 TRADE NOTICE NO. 04/2012

**विषय/SUB: - Serial No. 96E of Notification No. 4/2006-CE dated 01.03.2006;
Tariff classification of Corrugated Paper Board Boxes
manufactured from corrugated Paper & Paper Board – Using
Kraft Paper & Duplex Board – Reg.**

Kind attention is invited to Serial No. 96E of Notification No. 4/2006-CE dated 01.03.2006 as amended by Notification No. 4/2011-CE dated 01.03.2011, whereby a concessional rate of 5% central excise duty has been made available to Cartons, boxes and cases, of corrugated paper or paperboard whether or not pasted with duplex sheets on the outer surface. Under column (2) of this entry the chapter or heading for Tariff item of the Schedule has been indicated as 4819 10.

2. Representations have been received in the Board wherein it has been stated that some field formations have raised the issue on a member unit; of non eligibility of concessional Excise Duty on Corrugated Board Boxes manufactured using Corrugated Board made of Kraft Paper & Duplex Paper Board on the ground that the product cannot be classified under Tariff Heading 4819 as Duplex Board has been used & that Kraft Paper is not predominant in the total quantum of Paper & Board used. Therefore, demand for duty of 10% has been raised on such clearances.

3. Board has examined similar issues in the past on more than one occasion. For example, vide Circular no. 60/95 dated 4th June, 1995 and Circular no

9/96-Cus dated 13.02.1996, it has been clarified that the benefit of exemption will be available to goods where the goods are squarely covered by the description even though the goods mentioned in the notification are not covered

by the Chapter/Heading Nos./Sub-heading nos. mentioned in the notification or if the heading no. indicated against the description is "incorrect"

4. In view of this position it is clear that the benefit of concessional rate of excise duty in the instant case is available to Cartons, boxes and cases, of corrugated paper or paperboard whether or not pasted with duplex sheets on the outer surface, subject to Condition No. 12 of Notification 4/2006-CE dated 01.03.2006.

[Sd/-]
(02.04.2012)
[S.J. SINGH]
COMMISSIONER

फा.सं. F.No.IV(16) Tech/T.N/50/2011

दिनांक Dated:/04 / 2012

Superintendent (Tech.)

Sd/-
(02.04.2012)